

2020

CERTIFICATE

To the Clerk of Wabaunsee County, State of Kansas

We, the undersigned, officers of

City of McFarland

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit - 2020		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	103,278	39,671 35.085
Debt Service	10-113			
Library	12-1220			
Special Highway		8	52,883	
Gas Utility		8	151,473	
Water Utility		9	144,865	
Sewer Utility		9	113,956	
Storm Water Utility		10	29,198	
Solid Waste Utility		10	24,323	
Non-Budgeted Funds		11		
Totals		XXXXXX	619,976	39,671
Budget Summary		12		County Clerk's Use Only
Neighborhood Revitalization		13		1,130,727
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

40,844
NO

Assisted by:

Larry Senne, Budget Director

Alan Winkler, Treasurer

Address:

518 Rock Island Rd.

McFarland, KS 66501-0183

Email:

modoc@kansas.net

Date Attested: **OCT 7** 2019

[Signature]
County Clerk

Jeff Coon
John H. Walker
Doine Schlegel
April Murphy
Larry J. Senne
Alan Winkler
Governing Body

City of McFarland

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 38,959
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 38,959

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 36,534	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 11,789	
5b. Personal property 2018	- 11,823	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	36,534	
11. Total estimated valuation July 1, 2019	1,130,307	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0334	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,301	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 584	
16. Total Percentage Adjustments	\$ 1,885	

City of McFarland

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Sewer Utility Fund	Sewer Fund Reserve	2,000	2,000	3,000	
Water Utility Fund	Utility Depreciation Res	3,000	2,000	3,000	
Gas Utility Fund	Utility Depreciation Res	3,000	2,000	3,000	
Solid Waste Utility Fund	Equipment Res. Fund	-	-	-	
	Totals	8,000	6,000	9,000	
	Adjustments*				
	Adjusted Totals	8,000	6,000	9,000	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012 A											
Retention Dam Bond	6/28/2012	6/28/2042	3.08	37,800	33,500	6/28	6/28	1,158	800	1,100	900
Series 2012 B											
Retention Dam Bond	6/28/2012	6/28/2042	3.38	47,400	41,500	6/28	6/28	1,438	1,100	1,364	1,100
Series 2016 A											
Street Bond Project	9/30/2016	9/1/2036	3.25	190,000	185,000	3/1	9/1	6,013	10,000	5,688	10,000
Total G.O. Bonds					260,000			8,609	11,900	8,152	12,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDH & E Loan (Lagoons)	9/12/04	3/1/2025	2.94	289,253	112,685	3/1	9/1	2,925	15,976	2,492	16,449
Total Other					112,685			2,925	15,976	2,492	16,449
Total Indebtedness					372,685			11,534	27,876	10,644	28,449

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
Canon Copier C5535iF	2/1/2017			10,143	7,567	1,296	2,009
				Totals	7,567	1,296	2,009

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of McFarland

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	14,470	33,746	26,185
Receipts:			
Ad Valorem Tax	38,959	38,959	xxxxxxxxxxxxxxxx
Delinquent Tax	1,017	375	
Motor Vehicle Tax	5,656	3,270	7,175
Recreational Vehicle Tax	54	33	85
16/20M Vehicle Tax	29	56	41
Commercial Vehicle Tax	103	100	100
Watercraft Tax	53	62	62
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
EMC Ins. / KMIT Refund	2,021	0	0
Dog Tax	530	495	500
Westar / United Tele. Franchise Fee	6,170	5,524	5,800
Plumber Licenses	45	45	45
Building Permits	611	232	280
State of Kansas Retail Sales Tax	15,424	12,000	14,500
Cemetery Lot Sales	220	200	200
Recycling / Miscellaneous	1,008	347	0
Refuse Pickup	18,702	21,896	0
RV Hookups	90	100	100
Penalties	368	489	385
Employee Withholding Reimbursements	7,336	2,000	8,500
Interest on Idle Funds	383	392	350
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	98,779	86,575	38,123
Resources Available:	113,249	120,321	64,308
Expenditures:			
Administration / City Hall	24,913	33,258	35,000
Salaries & Wages	7,042	8,600	10,900
Employee Benefits	247	574	630
Street Department	4,025	4,000	4,000
Street Lights	3,832	4,200	4,300
Park / Cemetery	5,859	6,800	6,000
Street Bond Debt Service Pmt. (principle)	8,662	10,000	10,000
Equipment / Asset	0	0	0
Commodities / Materials Purchased	2,128	1,808	1,800
Contract / Services Invoiced	3,000	3,000	3,000
Refuse Pickup	19,795	21,896	0
Capital Outlay			12,000
Cash Forward (2020 column)			15,648
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	79,503	94,136	103,278
Unencumbered Cash Balance Dec 31	33,746	26,185	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	105,817	97,937	103,278
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,278
		Tax Required	38,970
		Delinquent Comp Rate: 1.8%	701
		Amount of 2019 Ad Valorem Tax	39,671

CPA Summary

City of McFarland

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	46,900	45,596	46,233
Receipts:			
State of Kansas Gas Tax	6,784	6,650	6,650
County Transfers Gas		0	0
Interest on Idle Funds	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,784	6,650	6,650
Resources Available:	53,684	52,246	52,883
Expenditures:			
Street Repair and Maint	0	0	2,000
Street Bond Debt Service Payment Interest	8,088	6,013	5,688
Capital Outlay			45,195
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,088	6,013	52,883
Unencumbered Cash Balance Dec 31	45,596	46,233	0
2018/2019/2020 Budget Authority Amount	54,034	43,950	52,883

Adopted Budget Gas Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	25,373	28,244	56,223
Receipts:			
Charges to Customers	81,451	87,424	91,725
Sales Tax	1,094	1,238	1,375
Penalties	1,227	1,527	1,650
Connection Fee	500	0	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	84,272	90,189	95,250
Resources Available:	109,645	118,433	151,473
Expenditures:			
Salaries & Wages	12,634	6,435	13,000
Employee Benefits	1,654	310	1,690
Gas Purchased from Alma	40,191	42,370	45,500
Contract Services / Invoiced Services USD	11,819	6,000	5,000
Commodities & Materials Purchased	7,850	2,800	3,500
Vehicle Fuel & Maintenance	1,253	600	1,200
Gas Retail Sales Tax Returned to State	3,000	1,695	1,650
Transfer to Utility Depreciation Fund	3,000	2,000	3,000
Capital Outlay			76,933
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	81,401	62,210	151,473
Unencumbered Cash Balance Dec 31	28,244	56,223	0
2018/2019/2020 Budget Authority Amount	67,658	87,297	151,473

See Tab A

CPA Summary

City of McFarland

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	39,527	42,653	68,837
Receipts:			
Charges to Customers	52,964	58,248	73,728
Penalties	978	1,169	1,800
Connection Fee	500	0	500
Interest on Idle Funds	0		0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	54,442	59,417	76,028
Resources Available:	93,969	102,070	144,865
Expenditures:			
Salaries & Wages	13,437	6,435	13,000
Employee Benefits	1,716	310	1,690
Contract Services / Invoiced Services	19,885	15,634	15,000
Commodities / Tangible Materials Purchases	13,278	8,254	14,000
Vehicle Fuel & Maintenance	0	600	1,200
Transfer to Utility Depreciation Fund	3,000	2,000	3,000
Water Well Surging	0	0	3,000
Capital Outlay			93,975
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	51,316	33,233	144,865
Unencumbered Cash Balance Dec 31	42,653	68,837	0
2018/2019/2020 Budget Authority Amount	89,825	90,629	144,865

Adopted Budget Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	70,727	62,372	67,706
Receipts:			
Charges to Customers	42,820	44,131	45,000
Penalties	806	922	1,200
Connection Fee	50	0	50
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	43,676	45,053	46,250
Resources Available:	114,403	107,425	113,956
Expenditures:			
Salaries & Wages	13,437	6,435	13,000
Employee Benefits	1,716	310	1,690
Contract Services / Invoiced Services	10,329	9,056	10,500
Commodities / Tangible Materials Purchases	4,377	2,146	4,000
Vehicle Fuel & Maintenance	0	600	1,200
KDH & E Sewer Loan Payment	19,172	19,172	19,172
Transfer to Sewer Reserve Fund	3,000	2,000	3,000
Cash Forward (2020 column)			61,394
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	52,031	39,719	113,956
Unencumbered Cash Balance Dec 31	62,372	67,706	0
2018/2019/2020 Budget Authority Amount	117,866	113,107	113,956

CPA Summary

City of McFarland

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Storm Water Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	18,505	18,904	21,618
Receipts:			
Charges to Customers	7,014	7,243	7,400
Penalties	135	160	180
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,149	7,403	7,580
Resources Available:	25,654	26,307	29,198
Expenditures:			
Salaries & Wages	0	0	0
Employee Benefits	0	0	0
Drainage Ditch - Dam Maintenance Repair	0	0	500
Commodities - Tangible Materials Purchas	36	0	500
Contract Services Invoiced Services	2,044	0	0
Lease Payment - Josh Huff	175	184	200
Capital Outlay			23,493
Retention Dam Bond & Interest Payment	4,495	4,505	4,505
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,750	4,689	29,198
Unencumbered Cash Balance Dec 31	18,904	21,618	0
2018/2019/2020 Budget Authority Amount	25,352	28,422	29,198

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			24,323
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	24,323
Resources Available:	0	0	24,323
Expenditures:			
Trash Pick-up charges			24,323
Transfer to Equipment Reserve Fund			0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	24,323
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	24,323

CPA Summary

(1) Fund Name:

(1) Fund Name:

(1) Fund Name: _____ (2) Fund Name: _____

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

[illegible]

***** Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of McFarland

will meet on August 8, 2019 at 7:30 pm at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	79,503	37.334	94,136	36.283	103,278	39,671	35.098
Debt Service							
Library							
Special Highway	8,088		6,013		52,883		
Gas Utility	81,401		62,210		151,473		
Water Utility	51,316		33,233		144,865		
Sewer Utility	52,031		39,719		113,956		
Storm Water Utility	6,750		4,689		29,198		
Solid Waste Utility					24,323		
Non-Budgeted Funds							
Totals	279,089	37.334	240,000	36.283	619,976	39,671	35.098
Less: Transfers	8,000		6,000		9,000		
Net Expenditure	271,089		234,000		610,976		
Total Tax Levied	38,806		38,959		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,039,422		1,073,757		1,130,307		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	266,900	266,900	260,000
Revenue Bonds	0	0	0
Other	143,271	128,202	112,685
Lease Purchase Principal	0	8,855	7,567
Total	410,171	403,957	380,252

*Tax rates are expressed in mills

Larry Senne

City Official Title: City Clerk

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2019 July 1 Valuation: 1,130,307

Valuation Factor: 1,130.307

Neighborhood Revitalization Subj to Rebate: 2,215

Neighborhood Revitalization factor: 2.215

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

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FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	79,503	37.334	94,136	36.283	103,278	39,671	35,098
Debt Service							
Library							
Special Highway	8,088		6,013		52,883		
Gas Utility	81,401		62,210		151,473		
Water Utility	51,316		33,233		144,865		
Sewer Utility	52,031		39,719		113,956		
Storm Water Utility	6,750		4,689		29,198		
Solid Waste Utility					24,323		
Non-Budgeted Funds							
Totals	279,089	37.334	240,000	36.283	619,976	39,671	35,098
Less: Transfers	8,000		6,000		9,000		
Net Expenditure	271,089		234,000		610,976		
Total Tax Levied	38,806		38,959		XXXXXXXXXXXXXXX		
Assessed Valuation	1,039,422		1,073,757		1,130,307		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	266,900	266,900	260,000
Revenue Bonds	0	0	0
Other	143,271	128,202	112,685
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Larry Senno

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